

JJ

**DISTRICT COURT OF THE UNITED STATES  
EASTERN DISTRICT OF MICHIGAN**

John Michael McLeod , a state National  
Pro Se, Sui Juris

Case: 2:22-cv-10729  
Assigned To : Goldsmith, Mark A.  
Referral Judge: Patti, Anthony P.  
Assign. Date : 4/6/2022  
CMP MCLEOD v IRS ET AL (LH)

Plaintiff,

v.

Charles Rettig, Commissioner  
INTERNAL REVENUE SERVICE and  
Revenue Agent (aka) Michael Bryant,

Defendants.

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**JURISDICTION and VENUE**

- 1.) This Court has subject matter jurisdiction over this action pursuant to 18 U.S.C. 1962 and 1964 and applicable state law.
- 2.) This Court has subject matter jurisdiction over this action pursuant to 42 U.S.C. 1983 and 1985 and applicable state law.
- 3.) This Court also has original jurisdiction pursuant to 28 U.S.C. Section 1331 (as this action involves a federal question and the laws of the United States) and 28 U.S.C. Section 1343

(as this action involves the right to recover damages for injury and the deprivation of rights and privileges).

- 4.) That under 28 USC § 1361 there is a requirement to compel sworn officers of government to obey and honor the United States Constitution and all the protections under that Constitution, and a Mandamus to compel performance of officers to keep their oath of office and uphold that United States Constitution, especially with an oath of office and further to include all the laws in pursuance thereof is required in this instant case.
- 5.) That 18 USC §§ 241 and 242 are invoked in this instant case for willful deprivation of basic Constitutional rights and willful conspiracy to violate basic Constitutional rights, which have indeed taken place in this instant case.
- 6.) Venue is proper in this Court pursuant to 18 U.S.C. 1965 and 28 U.S.C. 1391 because all Defendants are active in the State of Michigan and were found in, have an agent in, and conduct business and affairs in the Eastern District of Michigan. Further, a substantial part of the events or omissions of this Complaint occurred within the Eastern District of Michigan.
- 7.) 26 USC § 6331 was clearly violated in seizure of property in excess of legal limit.
- 8.) Declaratory Relief is authorized Fed. R. Civ. P. 57.
- 9.) Plaintiff requests trial by jury, pursuant to Fed. R. Civ. P. 38.
- 10.) The amount in controversy exceeds \$75,000.00.
- 11.) From *Ex Parte Young*, 209 U.S. 123 (1908), "(1) - Where the statute is attacked as being unconstitutional or the agency is charged with exceeding the powers created by statute a review may be had in the courts;

## **COMPLAINT AND DEMAND FOR TRIAL BY JURY**

NOW COMES, Plaintiff, John Michael McLeod (hereafter as the Plaintiff), an American State National residing in Michigan, County of Jackson at 1900 Loomis Rd., city of Jackson, as Pro Se, Sui Juris representing himself in a complaint against the INTERNAL REVENUE SERVICE (hereafter the IRS) and Revenue Agent Michael Bryant, both Defendants in this case. Plaintiff states the following:

### **INTRODUCTION AND AFFIDAVIT**

12.) Plaintiff fully acknowledges the IRS powers delegated by the United States for taxation and collections within locations specifically defined by Title 18, fully acknowledges that the garnishment power of the IRS is valid in those specified locations determined by Congress, and fully acknowledges that all taxes owed and due need to be paid by those that owe. In the case at hand, despite numerous requests by this Plaintiff, the IRS would not produce proof nor direct this Plaintiff to where this Plaintiff's liability is defined. The problem faced by this Plaintiff was determining Plaintiff's liability on his own from reading 26 USC, 26 CFR, Internal Revenue Manual (IRM), court cases, and other US Codes and Regulations, etc. The courts must understand that, though the income tax code (26 USC) and 26 CFR) states that anyone liable to the tax must file and pay, it is difficult to find and completely understand the locations (specific code(s) and specific geographical places) which clearly define how to determine an individual's liability. Also, the verbiage

throughout the code is confuscated by definition changes altering the meaning of the text. To date, the IRS has ignored, denied, or cannot comply with those requests resulting in this Plaintiff's continued investigations and questioning of that purported liability.

- 13.) Plaintiff discovered: "Our system of taxation is based upon voluntary assessment and payment, not upon distraint." From this and additional information, Plaintiff learned that liability to the income tax appeared to be completely voluntary.
- 14.) Prior to 2001, Plaintiff began gathering the information as to what the requirements were for the IRS to legally assess and demand collections from an individual. The result of this Plaintiff's investigations was that an individual was not required by law to self-assess themselves as self-assessment was voluntary. Also, from the a relevant court case – Avoidance Distinguished from Evasion "Avoidance of taxes is not a criminal offense. Any attempt to reduce, avoid, minimize, or alleviate taxes by legitimate means is permissible." Therefore, this Plaintiff decided that the legal means to avoid any unnecessary taxes depended upon, if not voluntarily self-assessing, was to determine if the IRS was failing in meeting all their necessary requirements required to assess and legally collect.
- 15.) Through FOIA requests (Freedom of Information Act), this Plaintiff submitted requests for personal information held within individual IRS files specific to this Plaintiff. Plaintiff has from prior to 2000 to the present sent repeated requests to the IRS to verify Plaintiff's liability. Federal Income Tax liability is dependent upon an assessment certificate being on file which meets stringent Internal Revenue Manual (IRM) and mandated legal requirements. To date, Plaintiff has never received a single copy of an assessment

certificate for validation of any years purported by the IRS as being assessed.

Furthermore, in a response from the IRS to one of those early requests for the Assessment Certificate, Plaintiff received a copy from a page in the IRM which stated emphatically:

All assessments must be certified by signature of an authorized official on the Summary Record of Assessment (Form 23C), Assessment Certificate -Summary Record of Assessments). A signed Summary Record of Assessment authorizes issuance of notices and other collection actions (refer to IRC Regulations 301.6203-1)

All principal assessments must be recorded on Summary Record of Assessments (Assessment Certificate). *The Assessment Certificate is the legal document that permits collection activity.* (emphasis added)

From the discovery of this information, Plaintiff found that the courts stated, "If the assessment procedure is not followed, the assessment is void and the executions based thereon are invalid." This is legal evidence to prohibit collections.

16.) Prior to 2001, this Plaintiff had sent via USPS certified mailings, numerous inquiries to the IRS requesting that they verify this Plaintiff's liability to the income tax. Plaintiff realized, if copies of Form 23C which met all the legal requirements for collection activities did not exist and Plaintiff refused to volunteer to self-assess, the possibility to legally avoid the tax existed.

17.) To date, the IRS has ignored, denied, or cannot comply with those requests resulting in this Plaintiff's continued investigations and questioning of any purported liability. By

IRS's failure to respond to relevant questions and prove any liability to this tax, from U.S Supreme Court decisions, "their silence can be legally equated with fraud."

- 18.) Plaintiff ultimately discovered it was legal to terminate a withholding agreement with Plaintiff's employer. This is documented in the income tax code," Claiming to be a person not subject to withholding". Plaintiff decided in 2001 to rescind his withholding agreement with his then employer and cease volunteering to self-assess this Plaintiff.
- 19.) In 2004, the IRS instructed Plaintiff's then employer to begin Plaintiff's withholding immediately at zero exemptions and to not allow this Plaintiff to alter in any way those instructions for withholding. The IRS was demanding collections ahead of assessments, which the courts have ruled is in violation of the law.
- 20.) From 2004 into 2012, the IRS collected withholdings without returning any requested refunds by this Plaintiff who filed every year for them. Despite the overpayments which the IRS retained, they decided to charge this Plaintiff penalties and interest for years where none legally existed.
- 21.) In February of 2012, the state of Michigan began seizing for a second time 100% of his wages putting Plaintiff in financial ruin. Plaintiff found that the only way to stop the 100% seizures by the state of Michigan was to solicit an attorney and file bankruptcy. In February of 2012, Plaintiff hired attorney Todd Courser who initiated in May of 2012 filing bankruptcy in Michigan federal court, which then allowed this Plaintiff to begin paying bills again.
- 22.) Attorney Todd Courser, while initiating the case for this Plaintiff, contacted the IRS notifying them of the Plaintiff's case and requested information on any existing federal liability of outstanding debt. The IRS responded that there was no outstanding debt at that

time. Thereafter, Todd Courser filed amended tax returns for years 2009, 2010 and 2011 as required by the bankruptcy court for compliance for Plaintiff's case to move forward. Refunds were then sent to this Plaintiff which were required to be turned over in total to the bankruptcy Trustee. Proof of these payments to the Trustee are in the bankruptcy accounting for Plaintiff's case.

23.) Plaintiff requested for his attorney at that time to ask the IRS to release their hold on this Plaintiff changing his withholding from zero with his employer. The IRS then sent a letter to Plaintiff's employer instructing them to allow this Plaintiff to make any changes to the withholding which Plaintiff immediately did. The thought at that time was the IRS was not part of the bankruptcy as there was no existing debt.

24.) Plaintiff at that time asked his attorney Todd Courser to get in writing that there existed no outstanding debt to the IRS. Todd Courser was told that the IRS would not put that in writing, despite the IRS generating three years of refunds from amended returns filed by Todd Courser. If this Plaintiff had an outstanding debt which the IRS is now claiming, then the IRS must explain why they were not part of the bankruptcy for any existing debt and generated three years of refunds. Surely refunds are proof of statements to attorney Todd Courser that no outstanding debt existed or the IRS would have denied the refunds.

25.) Beginning in September of 2021, Revenue Agent Michael Bryant began collections seizing Plaintiff's bank account and the majority of Plaintiff's pension and Social Security retirement benefits using a 'Notice of Levy'. This was done while denying this Plaintiff's due process right guaranteed by the fourth and fifth amendments of the Constitution to avoid and prevent unlawful seizures. Michael Bryant, using his signature alone on a

Notice of Levy instructed the above institutions to seize Plaintiff's property. Plaintiff learned from numerous court cases, a Notice of Levy is not a Levy.

26.) Internal Revenue Manuel, titled "Legal Reference Guide for Revenue Officers" (February 9, 1990) States: There are specific procedures that must be followed for a garnishment to be lawful unless one voluntarily consents. This is also known by IRS Agents as evidenced by the Internal Revenue Manuel, titled "Legal Reference Guide for Revenue Officers" (February 9, 1990) States: "A proper levy against any amounts held as due and owing by employers, banks, stockholders, etc. must issue from a warrant of distraint and not mere notice". It then cites United States court case. Since this Plaintiff was not volunteering to self assess, the seizures by Revenue Agent Michael Bryant are in violation of IRS procedures which is justification for this case to be heard by the court.

27.) (Warrant-Notice of Levy) A legal Warrant-Notice of Levy used in the seizure of wages must be signed by a Judge as required by law. Also, better reasoned and on point case law, and particularly the law of the 6th Circuit, holds that a notice of levy is not a levy and does not accomplish the distraint required by I.R.C. Title 26 Section 6331. This Plaintiff discovered court cases decided May 19, 1998, .". copy attached to original complaint in this action, a recent case which made a fresh and more thorough examination of the question of whether a notice of levy effects a levy and held it does not."

28.) Plaintiff attempted to discharge, all the purported debt using accept for value through Treasury Direct Accounts held within the Treasury Department which Revenue Agent Michael Bryant refused or could not do. These requests by Plaintiff were not meant to be an unlawful attempt as "void if prohibited by law" was known by this Revenue Agent on numerous paperwork attempts.

29.) Plaintiff's above actions having failed to relieve this Plaintiff of the illegal collection activity by Revenue Agent Michael Bryant, Michael Bryant then issued his Notice of Lien against not this Plaintiff, but against Plaintiff's wife and daughter who have no participation in Plaintiff's interactions with the IRS. Since a Lien is against property being a house and the house listed on the lien is not in the name of this Plaintiff, these actions by the IRS and Michael Bryant are adding to their violations of law and procedures causing undo stress upon this Plaintiff's wife and daughter.

30.) From information supplied by the IRS directly from their manuals used in determining legal procedures which must be met prior to collection activity, it became legally clear that the IRS could not offer proof that assessments for all years existed. Plaintiff's liability to the income tax therefore does not exist. Furthermore, numerous precedent court cases confirm that if their assessment does not exist or is legally deficient in any way, taxes are not owed unless by volunteering or self-assessing. Now, because the Supreme Court has ruled that it is not illegal to avoid a tax by legal means, I have continued to demand that the IRS comply by legal standards of law to produce proof of liability before demanding or seizing Plaintiff's property which they have not done.

31.) Finally, this Plaintiff discovered that many code cites used by the IRS were lacking force of law in any authorized location.

32.) Plaintiff goes back to the US Constitution declaring direct taxes can only be collected if done according to the census and apportioned. Also, any claim by the IRS that the 16<sup>th</sup> amendment allows direct taxation is disputed by the courts.

33.) The above revelations began the decades long dealings with the IRS that ultimately led to this suit against the two listed Defendants, the Internal Revenue Service and Revenue Agent Michael Bryant.

34.) That this Plaintiff has to file a lawsuit to get fair treatment, fair accounting and a fair hearing on this issue is outrageous and makes it now a matter for a Trial by Jury to decide what if anything is owed.

John Michael McLeod DATE: April 6, 2022

John Michael McLeod  
1900 Loomis Rd.  
Jackson, Michigan. 49201

#### **NOTARY ACKNOWLEDGMENT**

STATE OF MICHIGAN

JACKSON County, ss.

On this 6 day of April, 2022, before me appeared John Michael McLeod, as Plaintiff in a Federal Complaint against the Internal Revenue Service and Revenue Agent Michael Bryant, who proved to me through issued photo identification to be the above-named-

person, in my presence executed this foregoing instrument and acknowledged that he executed the same as his own free act and deed.

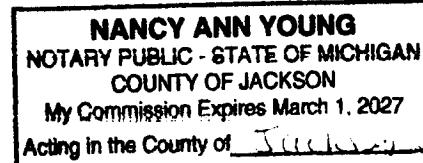
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Notary Public

*Nancy Ann Young*  
*Nancy Ann Young*

SEAL

My commission expires: March 1, 2027



## PARTIES

35.) Plaintiff John Michael McLeod, is an American State National residing in Jackson County,

Michigan

36.) Defendant Michael Bryant, Revenue Agent for the Internal Revenue Service.

37.) Defendant INTERNAL REVENUE SERVICE ("IRS") is a public agency

with its registered office located in this courts Eastern Michigan District.

38.) Plaintiff now gives the following statement of facts for justification in initiating this suit

in Federal Court:

## ALLEGATIONS

### 39.) COUNT 1

The IRS, through Revenue Agent Michael Bryant, failed to perform a verified audit before pursuing collection activity against this Plaintiff, thereby failing to meet all requirements necessary for legal collection activity to begin. Defendants failed to notify this Plaintiff of the voluntary nature of the tax system, verify compliance to all required procedures prior to beginning collection activity and failed to respond to requests for proof of liability to the income tax.

40.) Defendants failed to notify this Plaintiff of the voluntary nature of the tax system, verify compliance to all required procedures prior to beginning collection activity and failed to respond to requests for proof of liability to the income tax.

41.) The IRS failed to validate their purported debt. Plaintiff submitted three requests via certified USPS mail giving them the opportunity (three times) to validate their purported debt. Plaintiff did not receive a single response to any of these requests resulting in the IRS being in legal default.

WHEREFORE, Plaintiff requests this Court enter injunction relief stating that Defendants' actions were and continue to be unconstitutional and further stating that Plaintiff has suffered damages in an amount of more than \$100,000.00 for the injuries sustained plus additional damages as may be proven to compensate for losses and damages demanded in this Complaint, plus exemplary and punitive damages, together with interest, costs, and actual fees incurred in maintaining this matter, and for such further relief as the Court deems appropriate.

**42.) COUNT 2**

Despite the following from the IRS code: “It is the practice of the Internal Revenue Service to answer inquiries of individuals....,” the IRS has refused, despite repeated requests for proof of this Plaintiff’s liability, copies of all Form 23C Assessment Certificates for the years in question, to produce for Plaintiff’s records proof of their existence. Numerous court cases declare this silence amounts to fraud.

**43.) The IRS and agent Michael Bryant failed to inform this Plaintiff of the requirements of the law.**

WHEREFORE, Plaintiff requests this Court enter injunction relief stating that Defendants’ actions were and continue to be unconstitutional and further stating that Plaintiff has suffered damages in an amount of more than \$100,000.00 for the injuries sustained plus additional damages as may be proven to compensate for losses and damages demanded in this Complaint, plus exemplary and punitive damages, together with interest, costs, and actual fees incurred in maintaining this matter, and for such further relief as the Court deems appropriate.

**44.) COUNT 3**

Plaintiff terminated his withholding agreement with his then employer in 2001 as was his right supported by law.

**45.) The IRS disregarded the established law in demanding this Plaintiff’s then employer to amend this Plaintiff’s withholding agreement. This is in conflict with the Code of Federal**

Regulation. Furthermore, the IRS instructed this Plaintiff's employer to prevent this Plaintiff from amending the withholding agreement from zero exemptions resulting in the maximum amount of collections every month.

46.) The IRS, by denying this Plaintiff due process in 2004 by seizing by through this Plaintiff's then employer, has made collections before assessment. These collections preceded assessments in violation of the law.

47.) The IRS, by rejecting this Plaintiff's withdrawal from the voluntary tax system, caused financial and emotional stress from the Michigan Department of Treasury collections of taxes, penalties and interest, ultimately forcing this Plaintiff into Bankruptcy. State of Michigan taxes are only owed to that state if a person is participating in the federal taxing system. Furthermore, the defendants had an legal obligation to inform this Plaintiff of the voluntary design of the income tax and this Plaintiff's right to opt out.

WHEREFORE, Plaintiff requests this Court enter injunction relief stating that Defendants' actions were and continue to be unconstitutional and further stating that Plaintiff has suffered damages in an amount of more than \$100,000.00 for the injuries sustained plus additional damages as may be proven to compensate for losses and damages demanded in this Complaint, plus exemplary and punitive damages, together with interest, costs, and actual fees incurred in maintaining this matter, and for such further relief as the Court deems appropriate.

48.) COUNT 4

The IRS denied Constitutional due process guarantees (fourth and fifth amendments) by beginning seizures of property in 2021 without a Judges signed court order, thereby denying this

Plaintiff his defense in court. Agent Michael Bryant used Notices of Lien and Levy (identified as Small Business) signed by himself to seize this Plaintiff's property.

WHEREFORE, Plaintiff requests this Court enter injunction relief stating that Defendants' actions were and continue to be unconstitutional and further stating that Plaintiff has suffered damages in an amount of more than \$100,000.00 for the injuries sustained plus additional damages as may be proven to compensate for losses and damages demanded in this Complaint, plus exemplary and punitive damages, together with interest, costs, and actual fees incurred in maintaining this matter, and for such further relief as the Court deems appropriate.

**49.) COUNT 5**

Plaintiff does not meet the description of who the IRS can levy against

**50.) The Internal Revenue Service and Michael Bryant are using statutes and regulations lacking force of law in pursuit of collections in the issue before this court.**

**51.) The Internal Revenue Service and Revenue Agent Michael Bryant have exceeded the powers created by statute(s) and regulation(s) and thereby have damaged this Plaintiff and his family both emotionally and financially seizing bank account, Social Security and Pension which are protected by law.**

WHEREFORE, Plaintiff requests this Court enter injunction relief stating that Defendants' actions were and continue to be unconstitutional and further stating that Plaintiff has suffered damages in an amount of more than \$100,000.00 for the injuries sustained plus additional

damages as may be proven to compensate for losses and damages demanded in this Complaint, plus exemplary and punitive damages, together with interest, costs, and actual fees incurred in maintaining this matter, and for such further relief as the Court deems appropriate.

52.) COUNT 6

The IRS and Revenue Agent Michael Bryant are claiming penalties and interest for years where none are due.

53.) The IRS generated this Plaintiff refunds for years 2009, 2010 and 2011. 2010 and 2011 which are after the dates used for collection in the Notices of Lien and Levy contradict any claims of earlier debts. Since years 2004 through 2011 were over collected based upon the IRS standard taxpayer tables without giving this Plaintiff his requested full refunds, the IRS is appearing to be altering their accounting in order to create the appearance of a false debt.

WHEREFORE, Plaintiff requests this Court enter injunction relief stating that Defendants' actions were and continue to be unconstitutional and further stating that Plaintiff has suffered damages in an amount of more than \$100,000.00 for the injuries sustained plus additional damages as may be proven to compensate for losses and damages demanded in this Complaint, plus exemplary and punitive damages, together with interest, costs, and actual fees incurred in maintaining this matter, and for such further relief as the Court deems appropriate.

54.) COUNT 7

Plaintiff exposes Title 26 is not positive law. Plaintiff's rights have been violated having disputed these statutes as only *prima facia* and without force of law.

WHEREFORE, Plaintiff requests this Court enter injunction relief stating that Defendants' actions were and continue to be unconstitutional and further stating that Plaintiff has suffered damages in an amount of more than \$100,000.00 for the injuries sustained plus additional damages as may be proven to compensate for losses and damages demanded in this Complaint, plus exemplary and punitive damages, together with interest, costs, and actual fees incurred in maintaining this matter, and for such further relief as the Court deems appropriate.

55.) COUNT 8

The IRS is violating the constitutional prohibition of direct taxation.

WHEREFORE, Plaintiff requests this Court enter injunction relief stating that Defendants' actions were and continue to be unconstitutional and further stating that Plaintiff has suffered damages in an amount of more than \$100,000.00 for the injuries sustained plus additional damages as may be proven to compensate for losses and damages demanded in this Complaint, plus exemplary and punitive damages, together with interest, costs, and actual fees incurred in maintaining this matter, and for such further relief as the Court deems appropriate.

56.) COUNT 9

Plaintiff discovered that the Income Tax Laws, as Acts of Congress, are not applicable to non-resident aliens, which this Plaintiff is through declaration as a State National. This Plaintiff's

labor for wages was in total derived from locations outside the jurisdiction of the IRS (defined for Acts of Congress).

WHEREFORE, Plaintiff requests this Court enter injunction relief stating that Defendants' actions were and continue to be unconstitutional and further stating that Plaintiff has suffered damages in an amount of more than \$100,000.00 for the injuries sustained plus additional damages as may be proven to compensate for losses and damages demanded in this Complaint, plus exemplary and punitive damages, together with interest, costs, and actual fees incurred in maintaining this matter, and for such further relief as the Court deems appropriate.

57.) COUNT 10

The IRS has failed to follow supreme court cases in violating this Plaintiff's constitutional rights while pursuing unlawful demands and collections.

WHEREFORE, Plaintiff requests this Court enter injunction relief stating that Defendants' actions were and continue to be unconstitutional and further stating that Plaintiff has suffered damages in an amount of more than \$100,000.00 for the injuries sustained plus additional damages as may be proven to compensate for losses and damages demanded in this Complaint, plus exemplary and punitive damages, together with interest, costs, and actual fees incurred in maintaining this matter, and for such further relief as the Court deems appropriate.

58.) COUNT 11

Both the IRS and Agent Michael Bryant have exceeded the powers created by statute leaving this Plaintiff the only remedy to initiate this case in federal court.

WHEREFORE, Plaintiff requests this Court enter injunction relief stating that Defendants' actions were and continue to be unconstitutional and further stating that Plaintiff has suffered damages in an amount of more than \$100,000.00 for the injuries sustained plus additional damages as may be proven to compensate for losses and damages demanded in this Complaint, plus exemplary and punitive damages, together with interest, costs, and actual fees incurred in maintaining this matter, and for such further relief as the Court deems appropriate.

59.) COUNT 12

The IRS is purported to be a bureau of the Department of the Treasury, yet the IRS is not listed as such in 31 USC. Furthermore, the Department of the Treasury has no authority listed in Title 26.

WHEREFORE, Plaintiff requests this Court enter injunction relief stating that Defendants' actions were and continue to be unconstitutional and further stating that Plaintiff has suffered damages in an amount of more than \$100,000.00 for the injuries sustained plus additional damages as may be proven to compensate for losses and damages demanded in this Complaint, plus exemplary and punitive damages, together with interest, costs, and actual fees incurred in maintaining this matter, and for such further relief as the Court deems appropriate.

60.) COUNT 13

The IRS, by rejecting this Plaintiff's withdrawal from the voluntary tax system, caused extreme financial and emotional stress from the Michigan Department of Treasury collections of taxes, penalties and interest that are owed only if participating in the federal taxing system. This failure by the IRS caused this Plaintiff to file bankruptcy after the state of Michigan seized 100% of his wages for a second time in 2012.

WHEREFORE, Plaintiff requests this Court enter injunction relief stating that Defendants' actions were and continue to be unconstitutional and further stating that Plaintiff has suffered damages in an amount of more than \$100,000.00 for the injuries sustained plus additional damages as may be proven to compensate for losses and damages demanded in this Complaint, plus exemplary and punitive damages, together with interest, costs, and actual fees incurred in maintaining this matter, and for such further relief as the Court deems appropriate.

61.) COUNT 14

Plaintiff's wages that the IRS has been demanding an income tax from do not fit the definition of income and are by court decisions not taxable.

WHEREFORE, Plaintiff requests this Court enter injunction relief stating that Defendants' actions were and continue to be unconstitutional and further stating that Plaintiff has suffered damages in an amount of more than \$100,000.00 for the injuries sustained plus additional damages as may be proven to compensate for losses and damages demanded in this Complaint, plus exemplary and punitive damages, together with interest, costs, and actual fees incurred in maintaining this matter, and for such further relief as the Court deems

appropriate.

Respectfully submitted,

John McLeod Apr 6, 2022

John Michael McLeod

Date

1900 Loomis Rd.

Jackson, Michigan. 49201

**VERIFICATION**

I, John Michael McLeod, being first duly sworn, deposes and says that I am the plaintiff in the above-entitled cause. I am familiar with the facts at issue in this case. I have read the foregoing Complaint and know its content, that to the best of my knowledge, information and belief, the contents therefore are true.

John McLeod Apr 6, 2022

John Michael McLeod

Date

1900 Loomis Rd.

Jackson, Michigan. 49201

**DEMAND FOR JURY TRIAL**

Plaintiff, hereby demand a trial by jury in the above entitled matter as to all issues and claims for which a jury trial is allowed.

Respectfully submitted,

John Michael McLeod

John Michael McLeod

1900 Loomis Rd.

Jackson, Michigan. 49201

Apr 6, 2022

Date

## **CERTIFICATE OF SERVICE**

I HEREBY CERTIFY THAT service of the foregoing Complaint in District Court, Eastern District of Michigan, was made on April 6, 2022 upon the following by depositing a copy in the United States Certified mail, properly enveloped, addressed to the two defendants below.

Revenue Agent Michael Bryant

Suite 100

1270 Pontiac Rd.

Pontiac, Michigan 48340-2238

Internal Revenue Service

Charles Rettig

Commissioner INTERNAL REVENUE SERVICE

1111 Constitution Ave NW

Washington, D.C. 20224

John McLeod \_\_\_\_\_ Date: Apr 6, 2022

John Michael McLeod, Pro Se, *Sui Juris*

1900 Loomis Rd.

Jackson, Michigan 49201

## CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

## I. (a) PLAINTIFFS

John Michael McLeod

(b) County of Residence of First Listed Plaintiff Jackson  
(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorneys (Firm Name, Address, and Telephone Number)

Pro Se 1900 Louis Rd  
Jackson, MI 49201

## DEFENDANTS

Michael Bryant  
Internal Revenue Service

County of Residence of First Listed Defendant Ozaukee

N

Case: 2:22-cv-10729

A

Assigned To: Goldsmith, Mark A.

Referral Judge: Patti, Anthony P.

Assign. Date: 4/6/2022

CMP MCLEOD v IRS ET AL (LH)

## II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

<input type="checkbox"/> 1 U.S. Government Plaintiff	<input type="checkbox"/> 3 Federal Question (U.S. Government Not a Party)
<input checked="" type="checkbox"/> 2 U.S. Government Defendant	<input type="checkbox"/> 4 Diversity (Indicate Citizenship of Parties in Item III)

## III. CITIZEN

(For Diversity Cases Only)

Citizen of This State

(Place an "X" in One Box for Plaintiff and One Box for Defendant)

PTF DEF PTF DEF

 1  1 Incorporated or Principal Place of Business In This State 4  4

Citizen of Another State

 2  2 Incorporated and Principal Place of Business In Another State 5  5

Citizen or Subject of a Foreign Country

 3  3 Foreign Nation 6  6

## IV. NATURE OF SUIT (Place an "X" in One Box Only)

Click here for: Nature of Suit Code Descriptions.

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
<input type="checkbox"/> 110 Insurance	<b>PERSONAL INJURY</b>	<b>PERSONAL INJURY</b>	<b>PROPERTY RIGHTS</b>	<input type="checkbox"/> 375 False Claims Act
<input type="checkbox"/> 120 Marine	<input type="checkbox"/> 310 Airplane	<input type="checkbox"/> 365 Personal Injury - Product Liability	<input type="checkbox"/> 422 Appeal 28 USC 158	<input type="checkbox"/> 376 Qui Tam (31 USC 3729(a))
<input type="checkbox"/> 130 Miller Act	<input type="checkbox"/> 315 Airplane Product Liability	<input type="checkbox"/> 367 Health Care/ Pharmaceutical Personal Injury Product Liability	<input type="checkbox"/> 423 Withdrawal 28 USC 157	<input type="checkbox"/> 400 State Reapportionment
<input type="checkbox"/> 140 Negotiable Instrument	<input type="checkbox"/> 320 Assault, Libel & Slander	<input type="checkbox"/> 368 Asbestos Personal Injury Product Liability		<input type="checkbox"/> 410 Antitrust
<input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment	<input checked="" type="checkbox"/> 330 Federal Employers' Liability			<input type="checkbox"/> 430 Banks and Banking
<input type="checkbox"/> 151 Medicare Act	<input type="checkbox"/> 340 Marine			<input type="checkbox"/> 450 Commerce
<input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans)	<input type="checkbox"/> 345 Marine Product Liability			<input type="checkbox"/> 460 Deportation
<input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits	<input type="checkbox"/> 350 Motor Vehicle	<b>PERSONAL PROPERTY</b>		<input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations
<input type="checkbox"/> 160 Stockholders' Suits	<input type="checkbox"/> 355 Motor Vehicle Product Liability	<input checked="" type="checkbox"/> 370 Other Fraud	<input type="checkbox"/> 480 Consumer Credit	
<input type="checkbox"/> 190 Other Contract	<input type="checkbox"/> 360 Other Personal Injury	<input type="checkbox"/> 371 Truth in Lending	<input type="checkbox"/> 485 Telephone Consumer Protection Act	
<input type="checkbox"/> 195 Contract Product Liability	<input type="checkbox"/> 362 Personal Injury - Medical Malpractice	<input type="checkbox"/> 380 Other Personal Property Damage	<input type="checkbox"/> 490 Cable/Sat TV	
<input type="checkbox"/> 196 Franchise		<input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 850 Securities/Commodities/ Exchange	
<b>REAL PROPERTY</b>	<b>CIVIL RIGHTS</b>	<b>HABEAS CORPUS:</b>	<b>SOCIAL SECURITY</b>	<input type="checkbox"/> 890 Other Statutory Actions
<input type="checkbox"/> 210 Land Condemnation	<input type="checkbox"/> 440 Other Civil Rights	<input type="checkbox"/> 463 Alien Detainee	<input type="checkbox"/> 861 HIA (1395ff)	<input type="checkbox"/> 891 Agricultural Acts
<input type="checkbox"/> 220 Foreclosure	<input type="checkbox"/> 441 Voting	<input type="checkbox"/> 510 Motions to Vacate Sentence	<input type="checkbox"/> 862 Black Lung (923)	<input type="checkbox"/> 893 Environmental Matters
<input type="checkbox"/> 230 Rent Lease & Ejectment	<input type="checkbox"/> 442 Employment	<input type="checkbox"/> 530 General	<input type="checkbox"/> 863 DIWC/DIWW (405(g))	<input type="checkbox"/> 895 Freedom of Information Act
<input type="checkbox"/> 240 Torts to Land	<input type="checkbox"/> 443 Housing/ Accommodations	<input type="checkbox"/> 535 Death Penalty	<input type="checkbox"/> 864 SSID Title XVI	<input type="checkbox"/> 896 Arbitration
<input type="checkbox"/> 245 Tort Product Liability	<input type="checkbox"/> 445 Amer. w/Disabilities - Employment	<b>OTHER:</b>	<input type="checkbox"/> 865 RSI (405(g))	<input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision
<input type="checkbox"/> 290 All Other Real Property	<input type="checkbox"/> 446 Amer. w/Disabilities - Other	<input type="checkbox"/> 540 Mandamus & Other		<input type="checkbox"/> 950 Constitutionality of State Statutes
	<input type="checkbox"/> 448 Education	<input type="checkbox"/> 550 Civil Rights		
		<input type="checkbox"/> 555 Prison Condition		
		<input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement		
			<b>FEDERAL TAX SUITS</b>	
			<input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant)	
			<input checked="" type="checkbox"/> 871 IRS—Third Party 26 USC 7609	

## V. ORIGIN (Place an "X" in One Box Only)

<input checked="" type="checkbox"/> 1 Original Proceeding	<input type="checkbox"/> 2 Removed from State Court	<input type="checkbox"/> 3 Remanded from Appellate Court	<input type="checkbox"/> 4 Reinstated or Reopened	<input type="checkbox"/> 5 Transferred from Another District (specify)	<input type="checkbox"/> 6 Multidistrict Litigation - Transfer	<input type="checkbox"/> 8 Multidistrict Litigation - Direct File
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Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):

18 USC 1962, 1964, 42 USC 1983, 1985, 28 USC 1331, 1334, 26 USC

Brief description of cause:

Unconstitutional seizure of property without Judge signature

## VII. REQUESTED IN COMPLAINT:

 CHECK IF THIS IS A CLASS ACTION  
UNDER RULE 23, F.R.Cv.P.DEMAND \$ **> 700,000.00**CHECK YES only if demanded in complaint:  
JURY DEMAND:  Yes  No

## VIII. RELATED CASE(S) IF ANY

(See instructions):

JUDGE

DOCKET NUMBER

DATE

Apr 6, 2022

SIGNATURE OF ATTORNEY OF RECORD

FOR OFFICE USE ONLY

RECEIPT #

AMOUNT

APPLYING IFP

JUDGE

MAG. JUDGE

PURSUANT TO LOCAL RULE 83.11

1. Is this a case that has been previously dismissed?

Yes  
 No

If yes, give the following information:

Court: \_\_\_\_\_

Case No.: \_\_\_\_\_

Judge: \_\_\_\_\_

2. Other than stated above, are there any pending or previously discontinued or dismissed companion cases in this or any other court, including state court? (Companion cases are matters in which it appears substantially similar evidence will be offered or the same or related parties are present and the cases arise out of the same transaction or occurrence.)

Yes  
 No

If yes, give the following information:

Court: \_\_\_\_\_

Case No.: \_\_\_\_\_

Judge: \_\_\_\_\_

Notes :

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